

Implications of the Constitutional Court Decision Number 25/PUU-XIV/2016 on the Assessment of State Financial Losses in Corruption Cases of Public Procurement

Tomson Situmeang

Universitas Kristen Indonesia, Cawang, Kramat Jati, Jakarta Timur, Indonesia

e-mail: tomson.situmeang@uki.ac.id

*Corresponding Author: tomson.situmeang@uki.ac.id

ABSTRACT

Keywords:

*Constitutional
Court; State
Financial Loss;
Corruption; Actual
Loss; Criminal
Evidence*

Article Info:

Received:

13/02/2026

Revised:

05/03/2026

Accepted:

14/05/2026

Published:

09/06/2026

This study analyzes the juridical implications of the Constitutional Court Decision Number 25/PUU-XIV/2016 concerning the assessment of state financial losses in corruption cases, particularly in public procurement. The decision asserts that only actual and verifiable financial losses (actual loss) may serve as valid legal evidence, thereby rejecting the use of potential or indicative losses (potential loss) as the sole basis for criminal liability. Employing a normative juridical method with statutory, conceptual, case, and comparative approaches, the study draws on primary data from relevant legislation, Constitutional Court and Supreme Court decisions, and institutional documents. Legal interpretation and doctrinal analysis were used to evaluate inconsistencies in judicial practice. The findings reveal that despite the Constitutional Court's ruling, courts and prosecutors often continue to rely on investigative audit reports indicating potential losses without verifying actual harm. Such practices raise fundamental legal concerns regarding due process, the legality principle, and proportionality in sentencing. This study contributes to legal policy reform by proposing clearer evidentiary standards in corruption cases, offering practical insights for judges, prosecutors, state auditors, and legal scholars. Its novelty lies in reconstructing the legal framework for assessing state losses based on constitutional interpretation, distinguishing between actual and potential losses, and introducing a due process-oriented model for verification, causality, and proportional liability.



This work is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International \(CC BY-SA 4.0\)](https://creativecommons.org/licenses/by-sa/4.0/)



How to cite:

DOI: <https://doi.org/10.54443/ijerlas.v6i3.5173>

Introduction

One of the crucial issues in proving corruption crimes in Indonesia is the element of "harming state finances" which is explicitly required in Article 2 paragraph (1) and Article 3 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001. This element not only determines the fulfillment of criminal acts, but also has direct consequences on criminalization, return of state losses, and asset confiscation^{1 2}. However, in judicial practice, there are systematic inconsistencies in assessing whether state losses have actually occurred, and how the value of these losses must be legally proven. The main source of this problem is the dependence of law enforcement officials on the results of investigative audits or state loss calculation reports (PKN) from the Audit Board (BPK)

¹ Einde Evana and Ernie Hendrawaty, *Investigasi Korupsi* (Yogyakarta: Tahta Media, 2024), 56.

² Simon Butt, *Judicial Dysfunction in Indonesia* (Melbourne: Melbourne University Publishing, 2023), 88.

and the Financial and Development Supervisory Agency (BPKP), which in many cases are still in the form of initial or potential losses, not real and measurable losses (actual losses) ^{3 4}.

This epistemological and normative dilemma in the assessment of state losses has been the source of various irregularities in the criminal law enforcement process. In the context of procurement of goods and services, for example, state losses are often assessed based on unit price differences, estimated mark-ups, or speculation on inconsistencies in administrative procedures, without proving the existence of a value of losses that have actually arisen and can be legally accounted for. This practice often does not distinguish between administrative errors and criminal acts that meet the elements of *actus reus* and *mens rea* ^{5 6}. This has implications for the criminalization of state officials or administrators who only commit administrative violations or procedural errors, without evidence of malicious intent (*mens rea*) or real legal consequences for state finances ^{7 8}. As affirmed in the Constitutional Court Decision Number 25/PUU-XIV/2016, the element of state loss must meet the requirements for actual and definite losses, not based solely on potential or assumption of losses ^{9 10}.

In response to this problem, the Constitutional Court through Decision Number 25/PUU-XIV/2016 has provided a firm constitutional foundation. In its consideration, the Court emphasized that the definition of "state loss" referred to in the criminal law is real and definite loss, not just potential loss. The Court explicitly stated that there should be no punishment on the basis of state losses that have not occurred, have not been legally calculated, or whose existence cannot be ascertained ^{11 12}. This decision is an important milestone in maintaining consistency between the principle of legality (*nullum crimen sine lege*), the principle of legal certainty, and the protection of the constitutional rights of suspects or defendants in the corruption criminal justice process.

However, even though it has permanent and binding legal force, the implementation of the Constitutional Court's Decision has not been fully internalized by law enforcement officials and judicial bodies. A number of court decisions after the Constitutional Court's decision still show a tendency to use indicative audits or expert testimony from BPK/BPKP as the main basis for criminal prosecution, without adequate verification of whether the losses are really actual and have a real impact on state finances. In fact, in some cases, the defendant was convicted based on estimated losses that were still projections or assumptions ^{13 14}.

This condition shows that there is a serious gap between the constitutional norms that have been affirmed by the Constitutional Court and the legal practice that runs at the operational level. These inconsistencies not only

³ Ewaprilyandi Fahmi Saputra and Hery Firmansyah, "Politik Hukum dalam Upaya Pemberantasan Tindak Pidana Korupsi melalui Pembaharuan Pengaturan Tindak Pidana Korupsi sebagai Extraordinary Crime dalam KUHP Nasional," *UNES Law Review* 6, no. 2 (2023): 4498.

⁴ S. H. Ronaldi, "Analisis Penetapan Kerugian Keuangan Negara dalam Penegakan Tindak Pidana Korupsi di Indonesia" (master's thesis, Universitas Islam Indonesia, 2023), 88.

⁵ Dedy Lontoh Tulung, "Pergeseran Delik Formil ke Delik Materil tentang Perbuatan Kerugian Keuangan Negara Pasca Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016," *Lex et Societatis* 6, no. 1 (2018): 12.

⁶ Noel Cross, "Criminal Justice, Actus Reus and Mens Rea," in *Forensic Psychology, Crime and Policing* (Bristol: Policy Press, 2023), 110.

⁷ Faisal Faturrahman Nurjamil, "Analisis Yuridis Putusan Pengadilan Nomor 27/Pid.Sus-TPK/2020/PN Bdg." (master's thesis, UIN Sunan Gunung Djati Bandung, 2023), 78.

⁸ Andi Sofyan, *Hukum Acara Pidana: Suatu Pengantar* (Jakarta: Prenada Media, 2017), 112.

⁹ Siti Khozanah, "Inkonsistensi Putusan Mahkamah Konstitusi RI Terkait Pergeseran Delik Korupsi" (master's thesis, Universitas Islam Negeri Syarif Hidayatullah Jakarta, 2018), 94.

¹⁰ Mahkamah Konstitusi Republik Indonesia, Putusan Nomor 25/PUU-XIV/2016 tentang Pengujian Pasal 2 dan Pasal 3 UU Tipikor (Jakarta: MKRI, 2016), 67, <https://www.mkri.id>

¹¹ Mahkamah Konstitusi Republik Indonesia, Putusan Nomor 25/PUU-XIV/2016 tentang Pengujian Pasal 2 dan Pasal 3 UU Tipikor (Jakarta: MKRI, 2016), 67, <https://www.mkri.id>

¹² Pertiwi, Permata Bela, and Muhammad Reyhan Daru Quthni. "Kerugian Keuangan Negara dalam Undang-Undang Pemberantasan Tindak Pidana Korupsi Perspektif Yuridis Normatif." *Rechtenstudent* 4, no. 2 (2023): 189–202.

¹³ Ali, Mahrus, and Deni Setya Bagus Yuherawan. *Delik-Delik Korupsi*. Jakarta: Bumi Aksara, 2021.

¹⁴ Nathan J. Brown and Julian G. Waller, "Constitutional Courts and Political Uncertainty: Constitutional Ruptures and the Rule of Judges," *International Journal of Constitutional Law* 14, no. 4 (2016): 820, <https://doi.org/10.1093/icon/mow040>

threaten the principle of due process of law, but also open up space for systemic injustice and abuse of authority in the law enforcement process for corruption crimes. Study ¹⁵ shows that there is still a criminal practice based on indicative audit reports that have not undergone judicial verification, even though the Constitutional Court has stated that state losses must be actual and legally valid ¹⁶. Therefore, a more in-depth legal approach is needed to reconstruct the logic of proving state losses in corruption cases, by making the Constitutional Court Decision 25/PUU-XIV/2016 the main juridical parameter in ensuring the protection of the principles of legality and substantive justice.

This article aims to examine the juridical implications of the Constitutional Court Decision in the context of proving state losses in cases of government procurement of goods and services. Through a juridical-normative approach, this article seeks to analyze the legal doctrine that has developed in judicial practice, evaluate the extent to which legal considerations in court decisions have accommodated the constitutional interpretation of the Constitutional Court, and formulate a framework of proof that is in accordance with the principles of proportionality, legality, and accountability in the criminal law of corruption. Thus, it is hoped that this research can make a theoretical and practical contribution to the development of criminal proof law in Indonesia, especially in maintaining the integrity of the use of state loss elements in the constitutional context.

Method

This research uses a juridical-normative approach, which is a legal research method that relies on analysis of positive legal norms, legal principles, and doctrinal interpretation of laws and court decisions ¹⁷. The purpose of this approach is to examine in depth the legal considerations of the Constitutional Court in Decision Number 25/PUU-XIV/2016 and its influence on the practice of proving elements of state losses in corruption cases, especially in the government procurement sector of goods and services. The normative approach was chosen because the focus of the study is on legal rationality and consistency in the application of constitutional principles by law enforcement officials in assessing state financial losses ¹⁸; ¹⁹.

In order to conduct a systematic and critical analysis, several complementary legal approaches are used. First, the statute approach is used to examine the provisions in Law Number 31 of 1999 unto Law Number 20 of 2001 concerning the Eradication of Corruption, Law Number 17 of 2003 concerning State Finance, as well as technical regulations related to financial audits and state losses. Second, the case approach is used to examine the Constitutional Court's legal considerations in Decision 25/PUU-XIV/2016 and compare it with the decisions of the Supreme Court and other courts after the decision. Third, a conceptual approach is applied to explore the normative meaning of the concepts of "state loss", "actual loss", and "potential loss", as well as examine principles such as due process of law, the principle of legality, and proportionality of punishment in the criminal law of corruption ²⁰.

The legal materials used in this study consist of primary, secondary, and tertiary legal materials. Primary legal materials include laws and regulations, Constitutional Court decisions, Supreme Court decisions, and first-instance court decisions relevant to the issue of state losses. Secondary legal materials are in the form of scientific journals, textbooks, academic opinions, and the results of relevant legal research published in the last five years, such as constitutional, criminal, and state administrative law journals. Meanwhile, tertiary legal materials include legal dictionaries, legal encyclopedias, and technical documents that are supportive of the context of state financial losses.

¹⁵ Novella Janis, "Kerugian Keuangan Negara Menjadi Dasar Penyidikan Perkara Pidana Korupsi Pasca Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016," *Lex Privatum* 12, no. 4 (2023): 210.

¹⁶ Gunawan Wibisono, "Rekonstruksi Kebijakan Penilaian Dampak Korupsi dalam Pemberantasan Tindak Pidana Korupsi Berbasis Nilai Keadilan" (doctoral dissertation, Universitas Islam Sultan Agung, 2024), 101.

¹⁷ Muhammad Zainuddin and Aisyah Dinda Karina, "Penggunaan Metode Yuridis Normatif Dalam Membuktikan Kebenaran Pada Penelitian Hukum," *Smart Law Journal* 2, no. 2 (2023): 114–23.

¹⁸ R. Bayu Ferdian, Mohd Din, and M. Gaussyah, "Penetapan Kerugian Negara dalam Perkara Tindak Pidana Korupsi," *Syiah Kuala Law Journal* 2, no. 3 (2018): 325.

¹⁹ Nanda Dwi Rizkia and Hardi Fardiansyah, *Metode Penelitian Hukum (Normatif dan Empiris)* (Bandung: Widina, 2023), 33.

²⁰ Adi Fauzanto, *Wajah Korupsi di Indonesia (Himpunan Artikel Ilmiah-Populer Terangkai)* (Bandung: Widina, 2023), 73.

The analysis technique used in this study is juridical qualitative analysis, with an emphasis on the process of systematic interpretation of legal norms and doctrines as well as the evaluation of legal logic in the judge's consideration. The analysis is carried out in layers, starting with the systematization of norms and rulings, then grammatical and teleological interpretation of legal considerations, and ending with the construction of legal arguments aimed at formulating standards for the proof of state losses that are in line with constitutional principles. In this context, the Constitutional Court's decision is positioned as an interpretive norm that is final and binding, and is a parameter to test the consistency and accountability of corruption criminal justice practices²¹; ²².

With this methodological approach, this study not only describes legal norms and judgments, but also evaluates the validity of juridical logic in practice, and recommends updating the method of proving state losses to be in line with the principles of the state of law, substantive justice, and the protection of the rights of the accused

Results and Discussion

The Reality of Judicial Practice After the Constitutional Court Decision Number 25/PUU-XIV/2016

The Constitutional Court Decision Number 25/PUU-XIV/2016 provides a firm boundary line regarding the interpretation of the element of "state loss" in Article 2 and Article 3 of the Law on the Eradication of Corruption Crimes. The Court explicitly stated that state losses in the context of criminal law are actual, real, and quantifiable losses (actual losses), not just predicted or potential losses. The Court considers that the neglect of this distinction has the potential to violate the principle of legality (*nullum crimen sine lege certa*) and threaten the constitutional rights of the defendant in a fair trial²³ ²⁴.

However, the results of the research on the corruption criminal court decision after the Constitutional Court's decision show that there are inconsistencies in the application of the principle of actual loss. In Supreme Court Decision Number 1314 K/Pid.Sus/2018, for example, the defendant was convicted based on the results of the BPKP audit which stated that there was a state loss based on the difference in procurement price without verification through a State Loss Decision from the authorized agency. The audit was estimated, but was accepted by the judge as sole evidence of loss. In fact, the Constitutional Court's decision has emphasized that the results of such audits cannot necessarily be used as a basis for criminal prosecution without juridical verification²⁵ ²⁶.

On the contrary, in the Supreme Court Decision Number 293 K/Pid.Sus/2020, there is a progressive development where the judge refuses to use the results of the indicative audit as evidence of state losses because it does not meet the element of actuality. In its legal considerations, the panel stated that "state losses must be proven through instruments that have legal certainty and are not sufficient based solely on predictive investigative audits."

These findings show that some judges are beginning to internalize constitutional principles in assessing evidence of state losses. However, this success has not been evenly distributed. In the Central Jakarta Corruption Court Decision Number 49/Pid.Sus-TPK/2019/PN.Jkt.Pst, the judge stated that there had been state losses worth Rp2.1 billion based on reports of irregularities in procurement administration without a clear direct impact on state fiscal losses. This shows that some courts still confuse administrative violations with criminal offenses²⁷.

²¹ Iryana Anwar, "Wewenang Auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP) Mengungkap Kerugian Negara dalam Tindak Pidana Korupsi," *Jurnal Ilmu Hukum Kyadiren* 1, no. 1 (2019): 30.

²² Tristam P. Moeliono and Widati Wulandari, "Asas Legalitas dalam Hukum Acara Pidana: Kritikan terhadap Putusan MK tentang Praperadilan," *Jurnal Hukum Ius Quia Iustum* 22, no. 4 (2015): 600, <https://doi.org/10.20885/iustum.vol22.iss4.art5>.

²³ Mahkamah Konstitusi Republik Indonesia, Putusan Nomor 25/PUU-XIV/2016 tentang Pengujian Pasal 2 dan Pasal 3 UU Tipikor (Jakarta: MKRI, 2016), 67, <https://www.mkri.id>.

²⁴ Yasmirah Mandasari Saragih et al., *Mengenal Delik-Delik Tindak Pidana Korupsi melalui Upaya Pendidikan Anti Korupsi* (Yogyakarta: Tahta Media, 2024), 25.

²⁵ Citranu, "The State Financial Losses Calculation Legal Study of Corruption Consequence in the Supreme Court Decision Number 1958 K/Pid.Sus/2018," *Belom Bahadat* 10, no. 1 (2020): 80.

²⁶ Radosveta Vassileva, "Threats to the Rule of Law: The Pitfalls of the Cooperation and Verification Mechanism," *European Public Law* 26, no. 3 (2020): 520.

²⁷ Riki Rianto, "Disparitas Putusan Hakim dalam Tindak Pidana Korupsi" (undergraduate thesis, 2021), 52.

Legal Implications of the Constitutional Court Decision Number 25/PUU-XIV/2016 in the Assessment of State Losses

The Constitutional Court's Decision Number 25/PUU-XIV/2016 marks a crucial moment in the consolidation of constitutional principles on the practice of proof in corruption cases. This ruling not only affirms the normative dimension of the element of "state financial loss", but also establishes a binding legal framework to limit the use of administrative instruments in criminal proceedings. There are at least four main legal implications that substantially change the perspective and practice of evidence in the context of criminal law of corruption.

First, this ruling stipulates that the proof of the element of state losses must be subject to the standard of proof of criminal law, not to administrative logic or technocratic audits alone. This means that audit results that are only indicative or sourced from theoretical calculations without being verified in the legal process, can no longer be used as the main evidence in proving corruption offenses. In this framework, instruments such as investigative audit reports by BPKP or BPK can only serve as preliminary clues in the investigation, not as stand-alone evidence ²⁸. Valid proof according to the Criminal Code requires juridical verification, such as through a State Loss Decision issued by the authorized agency or through expert opinions presented and tested before the court. Thus, this ruling reinforces the principle of *nullum crimen sine lege stricta*, where there should be no punishment without definite and measurable legal evidence.

Second, the Constitutional Court's decision provides a firm boundary between the area of criminal responsibility and the administrative responsibility of the state. When an act only causes potential losses or administrative disorder, then the sanction that should be imposed is an administrative sanction, not a criminal sanction. This implication is very important in preventing the criminalization of public officials who commit procedural violations or technical discretion without malicious intent (*mens rea*) or without a real impact that harms the state's finances. With this distinction, the Constitutional Court's decision urges the restoration of the boundary between maladministration and corruption, so that the criminal law is not misused for political purposes, retaliation, or other forms of abuse of process ²⁹.

Third, this decision strengthens the importance of the principle of due process of law in every stage of handling corruption cases, starting from investigation, investigation, prosecution, to criminalization. Every element in corruption offenses, including elements of state losses, must be proven through legal, transparent, and accountable legal mechanisms. The use of audit results that are not final or have not been officially determined by the competent state institution is a form of neglect of the correct evidentiary procedure, which can lead to a violation of the defendant's human rights and injure the principle of justice ³⁰. Moreover, if the court decision is based on invalid evidence or does not meet the minimum standard of proof, then normatively, the decision has the potential to be legally voidable and can cause judicial maladministration that damages the legitimacy of the legal system as a whole.

Fourth, in the dimension of long-term legal policy, the Constitutional Court's Decision requires a reformulation of the state's loss audit methodology, so that it is in line with the need for proof in the criminal justice process. This means that state audit institutions such as BPK and BPKP not only need to make technical improvements to audit instruments and methods, but also build a stronger coordination framework with law enforcement officials. This includes an understanding of the limits of competence, the validity of audit reports, and the legal verification mechanism for audit results before they are used as evidence. Harmonization between audit instruments and

²⁸ Wisjnu Wardhana, Edi Yunara, and Mahmud Mulyadi, "Pengembalian Barang Bukti kepada yang Berhak dalam Tindak Pidana Korupsi," *Locus Journal of Academic Literature Review* (2023): 775.

²⁹ Tanto Lailam, "A Proposal to Adopt Concrete Judicial Review in Indonesian Constitutional Court: A Study on the German Federal Constitutional Court Experiences," *Padjadjaran Jurnal Ilmu Hukum* 10, no. 2 (2023): 155, <https://doi.org/10.22304/pjih.v10n2.a1>

³⁰ Jeremy A Rabkin and Craig S Lerner, "Criminal Justice Is Local: Why States Disregard Universal Jurisdiction for Human Rights Abuses," *Vand. J. Transnat'l L.* 55 (2022): 375.

criminal procedural law is important so that there is no bias or overlap between administrative interests and law enforcement interests^{31,32}.

From the above description, it can be concluded that the Constitutional Court Decision No. 25/PUU-XIV/2016 has legal implications that go far beyond the realm of normative interpretation, because it also changes the paradigm of legal practice in proving corruption cases. This ruling actually sets a minimum standard of proving state losses that are constitutional, and therefore must be a reference for all law enforcement actors. However, if the verdict is not internalized by investigators, prosecutors, auditors, and judges in daily practice, the risk of its transformation into a mere formal document without corrective power will be greater. Therefore, it takes a cross-institutional collective consciousness to implement this ruling as an operational norm, not just a symbolic norm.

Implementation Challenges and the Need for Legal Harmonization

Although the Constitutional Court's decision is final and binding, the biggest challenge is the incorporation of its substance into criminal procedure law and institutional practice. One of the main challenges is the absence of technical rules governing how audit results are treated in criminal justice proceedings. In addition, there is still a tug-of-war between the spirit of corruption eradication and the guarantee of legal certainty. In many cases, the logic of "eradicating corruption" is used as an excuse to tolerate ambiguity in proving the elements of state losses.

Therefore, systemic steps are needed in the form of harmonization between the doctrine of criminal law, state administrative law, and state financial law. It is necessary to create guidelines for proving state losses in criminal cases, which clarify the boundaries between administrative and juridical evidence. In addition, it is necessary to improve the understanding of judges and prosecutors of constitutional principles in evidence so as not to sacrifice procedural justice in the name of law enforcement efficiency

Conclusion

The Constitutional Court Decision Number 25/PUU-XIV/2016 is an important milestone in an effort to affirm the normative limits on the element of "state financial loss" in the corruption criminal law. This decision emphasizes that only real, actual, and legally verified state losses (actual loss) can be used as a basis for proof in the criminal process. Thus, audit results that are indicative or only show potential losses can no longer be used solely as evidence in corruption criminal cases.

The results of this study show that in judicial practice, the principles emphasized by the Constitutional Court have not been fully implemented consistently. A number of court decisions still accept audit reports that are estimative as the basis for proving state losses, without a formal verification process or adequate juridical analysis. On the other hand, there are also court decisions that have adopted a more progressive and constitutional approach by rejecting the use of indicative audits as the sole evidence, and demanding that there be legally proven losses according to the criminal procedure law.

This inconsistency shows that the main challenge lies not in norms, but in the implementation and harmonization between law enforcement authorities. The disparity in perceptions between investigators, prosecutors, auditors, and judges regarding the status and legal force of audit results has opened up space for the criminalization of administrative errors and procedural irregularities that are not accompanied by real legal consequences. Therefore, it is necessary to update the evidentiary methodology in corruption cases, which integrates the principles of due process of law, the principle of legality, and proportionality of criminal sanctions.

By making the Constitutional Court Decision No. 25/PUU-XIV/2016 a binding interpretive norm, the criminal justice system is expected to better ensure substantive justice, avoid abuse of authority, and encourage accountable and constitutional evidence. This research contributes to building a legal framework of proof that is not only procedurally valid, but also normatively just.

³¹ Nataline Setyowati, Pujiyono Suwadi, and Yudho Taruno Muryanto, "Electronic Court in Indonesia: Challenges and Prospects," in Proceedings of the International Conference on Law, Economic & Good Governance (2024), 176.

³² Annisa Riyantika, "Law Enforcement of Corruption Crimes Through the Restoration of State Finances Based on the Principles of Restorative Justice," *NEGREL: Academic Journal of Law and Governance* 3, no. 1 (2023): 45.

Acknowledgement

The author would like to express sincere appreciation to the Faculty of Law, Universitas Kristen Indonesia, for institutional support during the research process. The author also extends gratitude to colleagues and academic peers who provided constructive feedback and critical discussion during the development of this manuscript.

No specific research grant was received for this study.

Author Contributions Statement

TS conceived the research idea, conducted legal analysis, performed data collection and doctrinal interpretation, drafted the manuscript, and finalized the article.

AI Usage Statement

The author declares that Artificial Intelligence (AI) tools were used solely for language editing, grammar checking, and improving clarity and readability of the manuscript. AI was not used to generate substantive legal analysis, interpret judicial decisions, formulate legal arguments, or draw scholarly conclusions. The author takes full responsibility for the originality, accuracy, and academic integrity of the work, in accordance with ethical standards in academic publishing.

Conflict of Interest

The author declares that there is no conflict of interest regarding the publication of this article.

References

- Ali, Mahrus, and Deni Setya Bagus Yuherawan. *Delik-Delik Korupsi*. Jakarta: Bumi Aksara, 2021.
- Anwar, Iryana. "Wewenang Auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP) Mengungkap Kerugian Negara dalam Tindak Pidana Korupsi." *Jurnal Ilmu Hukum Kyadiren* 1, no. 1 (2019): 28–37.
- Brown, Nathan J., and Julian G. Waller. "Constitutional Courts and Political Uncertainty: Constitutional Ruptures and the Rule of Judges." *International Journal of Constitutional Law* 14, no. 4 (2016): 817–850. <https://doi.org/10.1093/icon/mow040>.
- Butt, Simon. *Judicial Dysfunction in Indonesia*. Melbourne: Melbourne University Publishing, 2023.
- Citrano. "The State Financial Losses Calculation Legal Study of Corruption Consequence in the Supreme Court Decision Number 1958 K/Pid.Sus/2018." *Belom Bahadat* 10, no. 1 (2020): 75–99.
- Cross, Noel. "Criminal Justice, Actus Reus and Mens Rea." In *Forensic Psychology, Crime and Policing*, 108–113. Bristol: Policy Press, 2023.
- Evana, Einde, and Ernie Hendrawaty. *Investigasi Korupsi*. Yogyakarta: Tahta Media, 2024.
- Fauzanto, Adi. *Wajah Korupsi di Indonesia (Himpunan Artikel Ilmiah-Populer Terangkai)*. Bandung: Widina, 2023.
- Ferdian, R. Bayu, Mohd Din, and M. Gaussyah. "Penetapan Kerugian Negara dalam Perkara Tindak Pidana Korupsi." *Syiah Kuala Law Journal* 2, no. 3 (2018): 320–337.
- Janis, Novella. "Kerugian Keuangan Negara Menjadi Dasar Penyidikan Perkara Pidana Korupsi Pasca Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016." *Lex Privatum* 12, no. 4 (2023).
- Khozanah, Siti. "Inkonsistensi Putusan Mahkamah Konstitusi RI Terkait Pergeseran Delik Korupsi (Studi Kasus: Perbedaan Amar Putusan MK Nomor 25/PUU-XIV/2016 dan Putusan MK Nomor 003/PUU-IV/2006)." Master's thesis, Universitas Islam Negeri Syarif Hidayatullah Jakarta, 2018.
- Lailam, Tanto. "A Proposal to Adopt Concrete Judicial Review in Indonesian Constitutional Court: A Study on the German Federal Constitutional Court Experiences." *Padjadjaran Jurnal Ilmu Hukum* 10, no. 2 (2023): 148–171. <https://doi.org/10.22304/pijh.v10n2.a1>.
- Mahkamah Konstitusi Republik Indonesia. *Putusan Nomor 25/PUU-XIV/2016 tentang Pengujian Pasal 2 dan Pasal 3 UU Tipikor*. Jakarta: MKRI, 2016. <https://www.mkri.id>.
- Moeliono, Tristam P., and Widati Wulandari. "Asas Legalitas dalam Hukum Acara Pidana: Kritikan terhadap Putusan MK tentang Praperadilan." *Jurnal Hukum Ius Quia Iustum* 22, no. 4 (2015): 594–616. <https://doi.org/10.20885/iustum.vol22.iss4.art5>.
- Nurjamil, Faisal Faturrahman. "Analisis Yuridis Putusan Pengadilan Nomor 27/Pid.Sus-TPK/2020/PN Bdg. Terkait Penerapan Delik Materiil dalam Tindak Pidana Korupsi." Master's thesis, UIN Sunan

- Gunung Djati Bandung, 2023.
- Pertiwi, Permata Bela, and Muhammad Reyhan Daru Quthni. "Kerugian Keuangan Negara dalam Undang-Undang Pemberantasan Tindak Pidana Korupsi Perspektif Yuridis Normatif." *Rechtenstudent* 4, no. 2 (2023): 189–202.
- Rabkin, Jeremy A., and Craig S. Lerner. "Criminal Justice Is Local: Why States Disregard Universal Jurisdiction for Human Rights Abuses." *Vanderbilt Journal of Transnational Law* 55 (2022): 375–410.
- Rianto, Riki. "Disparitas Putusan Hakim dalam Tindak Pidana Korupsi." Undergraduate thesis, 2021.
- Riyantika, Annisa. "Law Enforcement of Corruption Crimes Through the Restoration of State Finances Based on the Principles of Restorative Justice." *NEGREL: Academic Journal of Law and Governance* 3, no. 1 (2023): 41–62.
- Rizkia, Nanda Dwi, and Hardi Fardiansyah. *Metode Penelitian Hukum (Normatif dan Empiris)*. Bandung: Widina, 2023.
- Ronaldi, S. H. "Analisis Penetapan Kerugian Keuangan Negara dalam Penegakan Tindak Pidana Korupsi di Indonesia." Master's thesis, Universitas Islam Indonesia, 2023.
- Saputra, Ewaprilyandi Fahmi, and Hery Firmansyah. "Politik Hukum dalam Upaya Pemberantasan Tindak Pidana Korupsi melalui Pembaharuan Pengaturan Tindak Pidana Korupsi sebagai Extraordinary Crime dalam KUHP Nasional." *UNES Law Review* 6, no. 2 (2023): 4493–4504.
- Saragih, Yasmirah Mandasari, Alwan Hadiyanto, Budi Yardi, Suryadi, and Hotmaida Simanjutak. *Mengenal Delik-Delik Tindak Pidana Korupsi melalui Upaya Pendidikan Anti Korupsi*. Yogyakarta: Tahta Media, 2024.
- Setyowati, Nataline, Pujiyono Suwadi, and Yudho Taruno Muryanto. "Electronic Court in Indonesia: Challenges and Prospects." In *Proceedings of the International Conference on Law, Economic & Good Governance*, 174–178, 2024.
- Tulung, Dedy Lontoh. "Pergeseran Delik Formil ke Delik Materil tentang Perbuatan Kerugian Keuangan Negara Pasca Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016." *Lex et Societatis* 6, no. 1 (2018).
- Vassileva, Radosveta. "Threats to the Rule of Law: The Pitfalls of the Cooperation and Verification Mechanism." *European Public Law* 26, no. 3 (2020): 519–540.
- Wardhana, Wisjnu, Edi Yunara, and Mahmud Mulyadi. "Pengembalian Barang Bukti kepada yang Berhak dalam Tindak Pidana Korupsi." *Locus Journal of Academic Literature Review* (2023): 769–788.
- Wibisono, Gunawan. "Rekonstruksi Kebijakan Penilaian Dampak Korupsi dalam Pemberantasan Tindak Pidana Korupsi Berbasis Nilai Keadilan." Doctoral dissertation, Universitas Islam Sultan Agung, 2024.
- Zainuddin, Muhammad, and Aisyah Dinda Karina. "Penggunaan Metode Yuridis Normatif dalam Membuktikan Kebenaran pada Penelitian Hukum." *Smart Law Journal* 2, no. 2 (2023): 114–123.